

139.730 Sales and tax reports.

In the administration of the sales and use tax, the department may require the filing of reports by any person or class of persons having in his or their possession or custody information relating to sales of tangible personal property, digital property, or an extended warranty service, the storage, use, or other consumption of which is subject to the tax. The report shall be filed at the time specified by the department and shall contain such information as the department may require.

Effective: April 27, 2018

History: Amended 2018 Ky. Acts ch. 171, sec. 50, effective April 14, 2018; and ch. 207, sec. 50, effective April 27, 2018. -- Amended 2009 Ky. Acts ch. 73, sec. 23, effective July 1, 2009. -- Amended 2005 Ky. Acts ch. 85, sec. 443, effective June 20, 2005. -- Amended 1994 Ky. Acts ch. 11, sec. 1, effective July 15, 1994. -- Created 1960 Ky. Acts ch. 5, Art. I, sec. 70, effective February 5, 1960.

Legislative Research Commission Note (4/27/2018). This statute was amended by 2018 Ky. Acts chs. 171 and 207, which do not appear to be in conflict and have been codified together.